

# **Defense Contract Audit Agency**

## **Catalog of Courses**

### **FY 2003**

**(By The Defense Contract Audit Institute)**

This catalog has six sections. The "About DCAI" section provides basic information about the Defense Contract Audit Institute (DCAI). The remaining sections provide listings and descriptions of each DCAA course except the Technical Specialist Workshops. Technical Specialist Workshop descriptions will be incorporated upon finalization of the workshop schedule. Non-DCAA courses include a list of recommended non-DCAA training.

**About DCAI**

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## About DCAI

The Defense Contract Audit Institute (DCAI) develops and delivers training for DCAA personnel from its location on the University of Memphis South Campus in Memphis, Tennessee. DCAI currently offers the following types of training:

- **CMTL Courses** – Computer Managed Training Library (CMTL) include interactive self-study courses and integrated multimedia courseware.
- **Resident Courses** – Formal instructor-led courses conducted at DCAI.
- **Seminars** – Formal instructor-led one and two day courses conducted at various DCAA locations.

DCAI is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, (615) 880-4200. (National Registry ID# 100622)



DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the Quality Assurance Service, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Telephone: 615-880-4200. (Quality Assurance Service ID# 024)



Additional information about DCAI and/or available training can be obtained from DCAI's Intranet site (DCAA personnel only) or by contacting DCAI directly:

Address: 4075 Park Ave.  
Memphis, TN 38111  
Phone: (901) 325-6100  
E-mail: DCAA-DCAI@dcaa.mil  
FAX: (901) 325-6350

**Note To Users Printing This Catalog:**  
*The catalog is organized by type of training. Within each type, the course descriptions are provided in course number order.*

## CMTL Courses

The Computer Managed Training Library (CMTL) is DCAA's advanced distributed learning system. CMTL courses are technology-based, self-paced learning modules. DCAI distributes CMTL courses via CD-ROM and/or DCAA's Intranet. For additional information, consult DCAI's Intranet site or contact DCAI directly.

### CMTL Course Index

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<sup>1</sup> Nos. 1113, 1114, 1115, 1116 replace No. 1111, Orientation to Contract Auditing as required orientation training and as prerequisite training for No. 1130, Technical Indoctrination.

## Orientation to DCAA

**Course No:** 1113

**Type:** Interactive Self-Study

**Level:** Basic

**Duty Hours: 5**

**Description/  
Objectives:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the first in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. The other courses in the orientation series are:

Course 1114, Orientation to Federal Procurement Regulations

Course 1115, Orientation to Contract Auditing Procedures

Course 1116, Orientation to DCAA Audits

The orientation series is designed to introduce new auditors to DCAA, government contract auditing, federal procurement laws and regulations, and DCAA procedures in support on-the-job training and DCAA's initial classroom training for new auditors.

This course provides an overview of DCAA and DCAA's role in the federal procurement process. Upon completion, the student will be able to: (1) Describe DCAA's purpose, organization, and information resources; (2) Describe and locate topics in DCAA's Contract Audit Manual; (3) Describe DCAA's role in the Federal procurement community.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

5.0

Specialized Knowledge and Applications

5.0

**Eligibility:**

New hires that have not completed Course 1111, Orientation to Contract Auditing

## Orientation to Federal Procurement Regulations

**Course No:** 1114  
**Type:** Interactive Self-Study  
**Level:** Basic

**Duty Hours: 5**

**Description/ Objectives:** Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the second in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing.

These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations.

Other courses in the series are:

Course 1113, Orientation to DCAA  
 Course 1115, Orientation to Contract Auditing Procedures  
 Course 1116, Orientation to DCAA Audits

This course provides an overview of federal procurement laws and regulations, including a summary of the types of contracts and contractor financing encountered by government contract auditors. Upon completion, the student will be able to: (1) Describe the Federal Acquisition Regulations (FAR) and the FAR criteria cost allowability; (2) Describe the Cost Accounting Standards (CAS) and regulations; (3) Identify the primary types of contracts encountered by DCAA auditors; (4) Identify the two primary types of government contract financing.

<b>Prerequisite Courses:</b>	<b>Course ID</b>	<b>Course Title</b>
	1113	Orientation to DCAA

**Other Prerequisites:**

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	5.0	Specialized Knowledge and Applications
	5.0	

**Eligibility:** New hires that have not completed Course 1111, Orientation to Contract Auditing

## Orientation to Contract Auditing Procedures

**Course No:** 1115

**Type:** Interactive Self-Study

**Level:** Basic

**Duty Hours:** 6

**Description/  
Objectives:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the third in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are:

Course 1113, Orientation to DCAA

Course 1114, Orientation to Federal Procurement Regulations

Course 1116, Orientation to DCAA Audits

This course provides an overview of basic DCAA contract auditing procedures. Upon completion, the student will be able to:

(1) Describe the Government Auditing Standards relevant to contract auditing; (2) Identify the basic elements of DCAA audit planning; (3) Describe DCAA's system of audit working papers; (4) Describe DCAA's audit sampling requirements; (5) Identify DCAA audit reporting requirements.

**Prerequisite  
Courses:**

**Course ID**

**Course Title**

1114

Orientation to Federal Procurement Regulations

1113

Orientation to DCAA

**Other  
Prerequisites:**

**CPE:**

**CPE Hours**

**Field of Study**

6.0

Accounting and Auditing

6.0

**Eligibility:**

New hires that have not completed Course 1111, Orientation to Contract Auditing

## Orientation to DCAA Audits

**Course No:** 1116

**Type:** Interactive Self-Study

**Level:** Basic

**Duty Hours:** 6

**Description/  
Objectives:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the fourth in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are:

Course 1113, Orientation to DCAA

Course 1114, Orientation to Federal Procurement Regulations

Course 1115, Orientation to DCAA Auditing Procedures

This course provides an overview of the common types of DCAA audits. To facilitate understanding the purposes of the various audit types, it includes a review of contract cost accounting principles. Upon completion, the student will be able to: (1) Describe basic contract cost accounting principles; (2) Identify common types of audits performed by DCAA.

**Prerequisite  
Courses:**

**Course ID**

**Course Title**

1115

Orientation to Contract Auditing Procedures

1114

Orientation to Federal Procurement Regulations

1113

Orientation to DCAA

**Other  
Prerequisites:**

**CPE:**

**CPE Hours**

**Field of Study**

6.0

Accounting and Auditing

6.0

**Eligibility:**

New hires that have not completed Course 1111, Orientation to Contract Auditing

## Briefing Contracts

**Course No:** 1121

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 4

**Description/ Objectives:** You will learn to apply the basic skills required to brief routine government contracts. During this course, you will look at a government contract and practice a contract briefing. For ease of understanding, theoretical concepts have been avoided in order to give the auditor essential skills needed on the job.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	4.0	Accounting and Auditing
	4.0	

**Eligibility:** All auditors



## Preaward Accounting System Review

**Course No:** 1122

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 4

**Description/  
Objectives:**

You will learn to describe the basic skills required to perform a preaward accounting system review. This course consists of a student guide with integrated video clips. The video clips simulate an auditor performing a preaward accounting system review from the initial contact with the contractor through the exit conference. The course also discusses the purpose of the review, highlights key items to review during the audit, and provides guidance on completing the SF 1408, Preaward Survey of Prospective Contractor Accounting System.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

4.0

Accounting and Auditing

4.0

**Eligibility:**

Auditors planning to perform a preaward accounting system review.

## Contract Closeout Procedures

**Course No:** 1123A

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 5**

**Description/  
Objectives:**

This course (1123A) is the same as its predecessor, Course 1123, Contract Closeout Procedures. The course number changed to revise the CPE hours per National Association of State Boards of Accountancy procedures. If you have completed 1123 in this GAGAS reporting period, 1123A will not count toward this period's GAGAS CPE. (CPAs should check their state board of accountancy rules for reporting CPE.)

You will learn to determine when and how to apply DCAA's approved methods for closing completed contracts: (1) Issuing a Cumulative Allowable Cost Worksheet (CACS) without a Contract Audit Closing Statement (CACS) report; (2) Issuing a single CACS report for multiple contracts; (3) Issuing a CACS for each contract.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

5.0

Accounting and Auditing

5.0

**Eligibility:**

All Auditors

## Cost Principles - FAR Subpart 31.2

**Course No:** 1124A

**Type:** Interactive Self-Study

**Level:** \*None\*

**Duty Hours:** 20

**Description/  
Objectives:**

This course (1124A) is the same as its predecessor, Course 1124, Cost Principles - FAR Subpart 31.2. The course number changed to revise the CPE hours per National Association of State Boards of Accountancy procedures. If you have completed 1124 in this GAGAS reporting period, 1124A will not count toward this period's GAGAS CPE. (CPAs should check their state board of accountancy rules for reporting CPE.)

You will learn to recognize the main cost principles underlying the allowability of costs on government contracts as prescribed in FAR Subpart 31.2. This course presents the key allowability issues contained in FAR Subpart 31.2 as it applies to contracts with commercial organizations. The workbook and integrated video clips provide information and training necessary to determine unallowable costs given various types of contractor submissions.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	19.5	Accounting and Auditing
	19.5	

**Eligibility:** All auditors

## Adequacy of Proposals

**Course No:** 1126

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 12

**Description/  
Objectives:**

You will learn to determine whether a contractor's proposal is adequate based on the requirements of FAR 15.4.

Upon completion of this course, you will be able to: (1) Perform an initial assessment of proposal adequacy prior to beginning audit field work; (2) Determine the adequacy of the contractor's supporting data for individual cost elements based on FAR 15.4 criteria; (3) Describe the contractor's and auditor's responsibilities regarding an adequate proposal; (4) List the steps required when inadequacies are identified; (5) Describe requirements.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

12.0

Accounting and Auditing

12.0

**Eligibility:**

All auditors

## Contractor Financial Capability Audits

**Course No:** 1162

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 12

**Description/ Objectives:** You will learn to : (1) Perform a risk assessment of a contractor's financial capability; (2) Perform detailed audit steps if necessary.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	12.0	Accounting and Auditing
	12.0	

**Eligibility:** All auditors

## Basic Flowcharting

**Course No:** 1221

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 3**

**Description/ Objectives:** You will learn to define the basic principles of flowcharting techniques as they relate to systems and program flowcharts: (1) Flowchart symbols and techniques; (2) Systems and program flowcharting; (3) The process of flowcharting systems.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	3.0	Accounting and Auditing
	3.0	

**Eligibility:** All Auditors

## Risk and Materiality Assessment

**Course No:** 1239

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 7

**Description/  
Objectives:**

You will learn to maximize audit coverage by streamlining supervisory guidance, audit programs, and audit choices during the audit and annual planning.

Upon completion of this course, you will be able to: (1) Explain the concept of risk assessment and its impact on the scope of a DCAA audit; (2) Identify and apply major considerations in assessing audit risk in a variety of audit circumstances; (3) Illustrate and apply DCAA policy for documenting and reporting risk assessment.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

7.0

Accounting and Auditing

7.0

**Eligibility:**

All auditors

## APPS Performance Support Module

**Course No:** 1265

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 2**

**Description/ Objectives:** DCAI recommends that all new auditors completely review the CD's videos and tutorials and complete the final exam prior to attending Course 1130, Technical Indoctrination.

You will learn: (1) The basic steps in using DCAA's Audit Planning & Performance System (APPS); (2) The basic Microsoft Office tools applicable to APPS and preparation of electronic working papers. The module is designed to serve as a job reference while using APPS. It utilizes streaming video technology, audio, slides, and text support to offer instant access to any part of the module at anytime.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	2.0	Accounting and Auditing
	2.0	

**Eligibility:** All new auditors



## Permanent Files

**Course No:** 1271

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 4**

**Description/ Objectives:** You will learn to identify the basic skills needed in order to create or upgrade permanent files. This course consists of video clips and a workbook with exercises. The videotape simulates an auditor updating a permanent file, purging it of outdated data, identifying additional needs, discussing the needs with the contractor, and organizing the permanent file. The course also discusses the purpose and uses for the permanent file.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	4.0	Accounting and Auditing
	4.0	

**Eligibility:** All auditors

## Internal Control: Planning

**Course No:** 1325

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 10

**Description/  
Objectives:**

You will learn to assess the components of internal control, plan and conduct the entrance conference, and determine audit scope based on risk. The importance of the planning process in reducing audit time and risk is emphasized. The course also provides an overview of the 10 internal control systems, the five basic objectives of internal control audits, the elements of planning the audit and conducting an effective entrance conference, and an overview of DCAA's audit programs for internal controls.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

10.0

Accounting and Auditing

10.0

**Eligibility:**

All auditors

## CAS - Administration and Coverage

**Course No:** 1570

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 7

**Description/ Objectives:** You will learn to recognize the provisions for administration of CAS and the general requirements for CAS coverage. CAS administration topics include: Basic CAS definitions; comparisons of CAS with FAR and GAAP; format of the standards; and contractor's responsibilities under Public Law 91-379. CAS coverage topics include: primary CAS exemption criteria; dollar thresholds for full and modified coverage; and effective and applicable dates.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** All auditors

## CAS 401, 402, and 405

**Course No:** 1571

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 8

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 401, CAS 402, and CAS 405. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 401 - Consistency in Estimating, Accumulating, and Reporting Costs; (2) CAS 402 - Consistency in Allocating Costs Incurred for the Same Purpose; (3) CAS 405 - Accounting for Unallowable Costs.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	8.0	Accounting and Auditing
	8.0	

**Eligibility:** All auditors

## CAS 403, 410, 418 and 420

**Course No:** 1572

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 12

**Description/  
Objectives:**

You will learn to identify the fundamental requirements of CAS 403, CAS 410, CAS 418, and CAS 420. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 403 - Allocation of Home Office Expenses to Segments; (2) CAS 410 - Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives; (3) CAS 418 - Allocation of Direct and Indirect Costs; (4) CAS 420 - Accounting for Independent Research and Development and Bid and Proposal Costs.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

12.0

Accounting and Auditing

12.0

**Eligibility:**

All auditors

## CAS 404 and 409

**Course No:** 1573

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 8**

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 404 and CAS 409. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 404 - Capitalization of Tangible Assets; (2) CAS 409 - Depreciation of Tangible Capital Assets.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	8.0	Accounting and Auditing
	8.0	

**Eligibility:** All auditors

## CAS 414 and 417

**Course No:** 1574

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 8

**Description/  
Objectives:**

You will learn to identify the fundamental requirements of CAS 414 and CAS 417. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 414 - Cost of Money as an Element of the Cost of Facilities Capital; (2) CAS 417 - Cost of Money as an Element of the Cost of Capital Assets Under Construction

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

8.0

Accounting and Auditing

8.0

**Eligibility:**

All auditors

## CAS 406 - Cost Accounting Period

**Course No:** 1575

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 4

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 406. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	4.0	Accounting and Auditing
	4.0	

**Eligibility:** All auditors



## CAS 408 and 415

**Course No:** 1576

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 8**

**Description/  
Objectives:**

You will learn to identify the fundamental requirements of CAS 408 and CAS 415. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 408 - Accounting for Costs of Compensated Personal Absence; (2) CAS 415 - Accounting for the Cost of Deferred Compensation.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

8.0

Accounting and Auditing

8.0

**Eligibility:**

All auditors

## CAS 407 - Standard Costs for Direct Matl. & Labor

**Course No:** 1577

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 4

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 407. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	4.0	Accounting and Auditing
	4.0	

**Eligibility:** All auditors

## CAS 416 - Accounting for Insurance Costs

**Course No:** 1578

**Type:** Non-Interactive Self-Study

**Level:** Intermediate

**Duty Hours:** 5

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 416. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	5.0	Accounting and Auditing
	5.0	

**Eligibility:** All auditors

## CAS 411 - Acct. for Acquisition Cost of Material

**Course No:** 1579

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 6

**Description/ Objectives:** You will learn to identify the fundamental requirements of CAS 411. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	6.0	Accounting and Auditing
	6.0	

**Eligibility:** All auditors

## CASB Disclosure Statements

**Course No:** 1580

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 8**

**Description/ Objectives:** You will learn the basic knowledge and skills to audit Disclosure Statements and to fulfill the auditor's continuous Disclosure Statement responsibilities. This course provides a basic foundation for working with contractor CASB Disclosure Statements, Form CASB DS-1. Topics include: (1) Purpose of the Disclosure Statement; (2) Requirements for disclosure of cost accounting practices; (3) Audits of Disclosure Statements; (4) Auditor's continuing Disclosure Statement responsibilities.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	8.0	Accounting and Auditing
	8.0	

**Eligibility:** All auditors

## CAS 412 and 413 - Pension Costs

**Course No:** 1581

**Type:** Non-Interactive Self-Study

**Level:** Intermediate

**Duty Hours:** 24

**Description/  
Objectives:**

You will learn the requirements of CAS 412, CAS 413, FAR 31.205-6(J), and other pension-related issues. (1) CAS 412 - Composition and Measurement of Pension Costs; (2) CAS 413 - Adjustment and Allocation of Pension Cost. Upon completion of this course, you will be able to: (1) Perform an audit of pension cost in an effective and efficient manner; (2) Understand the need and purpose of CAS 412 and CAS 413; (3) Use pension terminology; (4) Determine if the contractor's claimed pension cost is in compliance with CAS 412, CAS 413, and FAR 31.205-6(j); (5) Recognize the differences in the major rules/regulations covering pensions; (6) Identify relevant information from actuarial reports.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

24.0

Accounting and Auditing

24.0

**Eligibility:**

All auditors who will be performing pension audits.

## Operations Auditing

**Course No:** 2130

**Type:** Non-Interactive Self-Study

**Level:** Intermediate

**Duty Hours:** 8

**Description/ Objectives:** You will learn to recognize basic audit techniques and approaches that may be used in performing an operations audit and to recall operations audit references. The subjects covered include: overview of operations auditing, nature of operations auditing, potential deficiencies and audit leads, performing the operations audit, summarization, coordination, and reporting of audit results. Also provided is a brief discussion on the use of DCAA's Operation Audit Summary Information System (OASIS).

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	8.0	Accounting and Auditing
	8.0	

**Eligibility:** All auditors planning to perform an operations audit.

## Audits of Terminated Contracts

**Course No:** 2211

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 24

**Description/  
Objectives:**

You will learn to identify specialized audit techniques and regulatory criteria needed to perform effective audits of cost proposals under contracts and subcontracts that have been partially or fully terminated before completion. The course outlines the fundamental requirements, definitions, and procedures to be followed by the contractor and the Government, as prescribed in FAR Part 49, Subpart 45.6, and Section 32.205-42, in settling a contract termination.

Upon completion of this course, you will be able to: (1) Locate relevant regulatory clauses and standard forms; (2) Describe procedures for evaluating termination inventory; (3) Describe techniques for evaluating termination costs using both the inventory and total-cost basis.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

24.0

Accounting and Auditing

24.0

**Eligibility:**

All auditors planning to perform an audit of a termination submission.



## Defective Pricing

**Course No:** 2311A

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 16

**Description/  
Objectives:**

This course (2311A) is the same as its predecessor, Course 2311, Defective Pricing. The course number changed to revise the CPE hours per National Association of State Boards of Accountancy procedures. If you have completed 2311 in this GAGAS reporting period, 2311A will not count toward this period's GAGAS CPE. (CPAs should check their state board of accountancy rules for reporting CPE.)

You will learn to develop and reinforce skills for planning and performing defective pricing reviews. This course provides a description and explanation of the law and leads the student through a defective pricing audit using a workbook and integrated video clips. The workbook also covers the calculation of the contract price adjustment and writing the audit report.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

16.0

Accounting and Auditing

16.0

**Eligibility:**

All Auditors

## Acquisition Reform: Principles to Practice

**Course No:** 3001

**Type:** Non-Interactive Self-Study

**Level:** Overview

**Duty Hours:** 12

**Description/  
Objectives:**

This course is a four CD-ROM multimedia computer-based training program providing a comprehensive overview of the Federal acquisition/source selection process. The program contains 26 lessons on topics affected by reform-based changes to the Federal Acquisition Regulation. The lessons are grouped in six broad topics:

1. Best Value
2. Teams
3. Define Performance Based Requirements
4. Develop Acquisition Strategy
5. Evaluate Proposals
6. Negotiate Award

The Best Value and Teams topics are essential to the entire acquisition process. The remaining topics represent the stages in the acquisition process. By the end of this training, students will be able to describe each acquisition reform initiative and how that initiative interacts with other initiatives within the acquisition process. The program's reform framework will provide a platform for a common understanding among acquisition personnel. Course information will be used by auditors to remain current in acquisition initiatives that apply to providing timely and accurate financial advice.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

12.0

Specialized Knowledge and Applications

12.0

**Eligibility:**

Financial Advisors and PLAs

## Improvement Curve Analysis

**Course No:** 4245

**Type:** Non-Interactive Self-Study

**Level:** Intermediate

**Duty Hours:** 24

**Description/  
Objectives:**

You will learn to perform an improvement curve analysis in the contract audit environment. The topics covered include the basic concepts of improvement curves and the handling of deviations in the contractor's history.

Upon completion of this course, you will be able to: (1) Identify opportunities where improvement curves can be applied; (2) Explain underlying data requirements for improvement curves to be effective; (3) Properly utilize the correct EZ-Quant program for a given audit situation; (4) Determine if reliance can be placed upon improvement curve analysis; (5) Implement methods to improve the results of the improvement curve analysis; (6) Properly solve complex improvement curve problems.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

24.0

Accounting and Auditing

24.0

**Eligibility:**

All auditors

## PWT Basics

**Course No:** 8445

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours: 3**

**Description/ Objectives:** You will learn to identify and apply basic terminology and concepts related to Participative Work Teams (PWT) and Total Quality Management (TQM).

NOTE: QAS credit is not available for this course. QAS does not recognize Personal Development as a field of study.

**Prerequisite Courses:**

None

**Other Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

3.0

Personal Development

3.0

**Eligibility:** All new DCAA employees

## Auditor Testimony in BCA Proceedings

**Course No:** 9310

**Type:** Non-Interactive Self-Study

**Level:** Basic

**Duty Hours:** 8

**Description/ Objectives:** You will learn to identify the skills needed to provide clear and concise testimony in legal proceedings and to prepare for pre-hearing conferences with the Contract Disputes Coordinator and Government attorneys. This course outlines fundamental requirements and responsibilities for auditors who will provide testimony before the ASBCA or other legal proceedings. The workbook and integrated video clips illustrate concepts and techniques for direct testimony and cross-examination.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	8.0	Accounting and Auditing
	8.0	

**Eligibility:** All auditors scheduled for testimony

## Resident Courses

DCAA resident courses are DCAI's traditional one-week, instructor-led classes. Classes are normally conducted at DCAI in Memphis, Tennessee. Occasionally classes are also conducted at locations within the regions. For additional information, consult TRAIN on DCAI's Intranet site.

### Resident Course Index

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## Technical Indoctrination

**Course No:** 1130

**Type:** Live

**Level:** Basic

**Duty Hours:** 80

**Description/  
Objectives:**

This course is designed for new auditors. The Agency expects new auditors to attend this course within four to six weeks after reporting for duty.

You will learn the basic concepts, techniques, and procedures of DCAA contract auditing. You will also learn DCAA's organization structure and audit guidance processes.

Upon completion of this course, you will be able to: (1) List the elements of a contract's life cycle and the general types of negotiated contracts; (2) Contrast principal objectives of government contract cost accounting and financial cost accounting; (3) Explain the history of FAR Part 31 and discuss allocability, allowability, reasonableness, and selected cost principles; (4) Describe the background, purpose, and fundamental requirement of each Cost Accounting Standard; (5) Identify direct costs, indirect costs, and G&A expenses; (6) Identify costs allocated to final cost objectives from intermediate cost allocation pools; (7) Calculate questioned overhead and G&A rates as a result of pool and/or base adjustments; (8) Describe the importance and major considerations of risk assessment; (9) Create working papers using the Audit Planning and Performance System (APPS) ; (10) Write a structured note for an audit report; (11) Calculate questioned costs in a proposal audit.

**Prerequisite  
Courses:**

**Course ID**

**Course Title**

1124A	Cost Principles - FAR Subpart 31.2
1116	Orientation to DCAA Audits
1115	Orientation to Contract Auditing Procedures
1114	Orientation to Federal Procurement Regulations
1113	Orientation to DCAA
8445	PWT Basics
1265	APPS Performance Support Module

**Other  
Prerequisites:**

(1) Course 1111, Orientation to Contract Auditing, will satisfy the 1113, 1114, 1115, and 1116 prerequisites. (2) Attendees need a basic proficiency in Microsoft's Windows and Office applications.

**CPE:**

**CPE Hours**

**Field of Study**

72.0

Accounting and Auditing

72.0

**Eligibility:**

All new auditors

## Internal Control Assessment

**Course No:** 1232

**Type:** Live

**Level:** Intermediate

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to review, evaluate, and report on internal controls; assess control risk; and use internal control assessments to plan and accomplish other related audits.

Upon completion of this course, you will be able to: (1) Identify the requirements of SAS-55 and DoD IG Audit Policy Memorandum No. 5; (2) Recognize the purpose of internal control matrices and their relationship to audit programs and Agency guidance; (3) Know the definition and limitations of an internal control system; (4) Know procedures to assess and document control risk; (5) Review a system flowchart and identify critical internal control points; (6) Test manual and automated internal control procedures; (7) Summarize the results of test of controls and determine the impact on the number and scope of future audits; (8) Prepare an opinion as to the adequacy of the system of internal controls; (9) Document your internal control assessment for future planning purposes.

**Prerequisite  
Courses:**

**Course ID**

1320

**Course Title**

Intermediate Contract Auditing

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

34.0

34.0

**Field of Study**

Accounting and Auditing

**Eligibility:**

All auditors



## Intermediate Contract Auditing

**Course No:** 1320

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/ Objectives:** You will learn to adequately plan and conduct audits, or segments of audits, which auditors may encounter after one year of contract audit experience. Class discussions, practical exercises, and group case studies are used to highlight problem areas and evaluate alternative courses of action.

Upon completion of this course, you will be able to: (1) Discuss internal control components; (2) Utilize the ICR system and ICAPS to assess audit risk; (3) List DCAA's direct audit activity codes; (4) Discuss forward pricing rates and complete case studies; (5) Discuss IPTs; (6) Explain why auditors need to attend negotiations; (7) List negotiation techniques and concepts; (8) List requirements of Form 2000, state auditor responsibility to detect fraud, and identify common fraud indicators; (9) Discuss the purpose and requirements of the cost accounting standards and complete case studies; (10) Discuss audit leads and observations.

**Prerequisite Courses:**

**Course ID**

**Course Title**

1130

Technical Indoctrination

**Other Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

Auditors with less than three years experience

## Accounting and Auditing Refresher

**Course No:** 1431

**Type:** Live

**Level:** Intermediate

**Duty Hours:** 40

**Description/  
Objectives:**

This course will cover the affect of current accounting and auditing issues on contract auditing.

Upon completion of this course, you will be able to: (1) Identify and research various auditing tools; (2) Identify the most recent issues affecting the field auditors and know how to apply it to your current auditing efforts; (3) Identify Acquisition Initiatives and learn how they apply to the work in the field offices; (4) Identify denial of access to records issues and know when and how to elevate access to records issues, including the denial of access to electronic records; (5) Identify recent changes to the attestation standards and the effect on audit assignments and reporting requirements; (6) Perform a better, more informed risk assessment and know how to properly document w/p B for each type of assignment; and (7) Identify various fraud indicators.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

GS-12 and above auditors

## Cost Accounting Standards

**Course No:** 1541

**Type:** Live

**Level:** Advanced

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn the skills necessary to apply the allocation concepts of the cost accounting standards and FAR Part 31 in the contract auditing environment.

Upon completion of this course, you will be able to: (1) Understand which contracts are exempt from including the CAS Clause (FAR 52.230-2); (2) Understand the requirements of the CAS clause and the related FAR cost principles; (3) Practice the procedures and techniques necessary for an adequate review of contractor data to determine compliance with CAS and the FAR Part 31 allocation principles; (4) Determine DCAA's responsibility for planning and conducting CAS compliance audits and for reporting noncompliances to the Cognizant Federal Agency Official; (5) Evaluate whether or not a contractor has made a change to its cost accounting practices based on the definitions and guidelines provided by the Cost Accounting Standards Board (CASB); (6) Understand how to calculate the effect on government contract costs from a change in cost accounting practice or from a noncompliance; (7) Understand the procedures for dispositioning the effects of changes based on the origin of the action.

**Prerequisite  
Courses:**

**Course ID**

**Course Title**

6115

Effective Report Writing -- The Audit Process

4120

Statistical Sampling

1320

Intermediate Contract Auditing

1130

Technical Indoctrination

**Other  
Prerequisites:**

All attendees should have demonstrated some knowledge relating to cost allocation concepts, CAS administration, cost impacts, and disclosure statements, equivalent to that gained through DCAI Seminars S1501 and S1502, and CMTL Courses 1570, 1571, 1572, 1575, and 1580.

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

GS-11 and above auditors with at least two years of DCAA service

## Quantitative Methods Refresher

**Course No:** 4035  
**Type:** Live  
**Level:** Intermediate

**Duty Hours:** 40

**Description/ Objectives:** You will learn to use the current quantitative methods (statistical sampling, regression analysis, and improvement curves) in contract audits.

Upon completion of this course, you will be able to: (1) Discuss statistical and analytical terms and concepts; (2) Identify proper audit applications for statistical sampling, regression analysis, and improvement curve techniques; (3) Understand and use the Windows-based EZ-Quant applications for statistical sampling, regression analysis, and improvement curves; (4) Evaluate key QM measures and graphs associated with EZ-Quant output; (5) Suggest methods of improving EZ-Quant statistical results; (6) Explain how QM results and graphs should be incorporated into the overall audit package and report.

<b>Prerequisite Courses:</b>	<b>Course ID</b>	<b>Course Title</b>
	4230	Graphic, Computational, & Improvement Curve Anal.
	4120	Statistical Sampling

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	34.0	Accounting and Auditing
	34.0	

**Eligibility:** All auditors who have not completed Courses 4120 or 4230 within the 36 months prior to attendance

## Statistical Sampling

**Course No:** 4120

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn the knowledge and skills necessary to perform statistical sampling in the contract audit environment.

Upon completion of this course, you will be able to: (1) Discuss statistical sampling basic concepts; (2) Explain the criteria for a valid statistical sample; (3) Differentiate between variable and attribute sampling; (4) Discuss the difference between dollar unit and physical unit sampling; (5) Determine the proper sample selection method and stratification method to use on an audit; (6) Select a statistical sample using the EZ-Quant programs; (7) Evaluate the results of a statistical sample using the EZ-Quant programs.

**Prerequisite  
Courses:**

**Course ID**

1320

**Course Title**

Intermediate Contract Auditing

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

34.0

34.0

**Field of Study**

Accounting and Auditing

**Eligibility:**

All auditors

## Graphic, Computational, & Improvement Curve Anal.

**Course No:** 4230

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn the skills necessary to perform a regression analysis and a simple improvement curve in the contract audit environment. This course will stress graphic presentation of trend and improvement curve data, identification of possible irregularities in the contractor's history, and the reporting of audit findings.

Upon completion of this course, you will be able to: (1) Identify audit situations for regression analysis or improvement curves; (2) Properly utilize the correct EZ-Quant program for a given audit situation; (3) Correctly interpret the EZ-Quant program output; (4) Determine if reliance can be placed upon your interpretation of the output; (5) Analyze improvement curve data and identify major irregularities or significant changes in trend data; (6) Research the more complex issues associated with regression analysis and improvement curves.

**Prerequisite  
Courses:**

**Course ID**

1320

**Course Title**

Intermediate Contract Auditing

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

34.0

34.0

**Field of Study**

Accounting and Auditing

**Eligibility:**

All auditors

## Fundamentals of Auditing Information Systems

**Course No:** 5614

**Type:** Live

**Level:** Intermediate

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn the standards and tools involved in performing the computerized aspects of internal control reviews and to identify information technology cost allocation methodologies.

Upon completion of this course, you will be able to: (1) Identify information systems auditing standards; (2) Identify current information technology trends; (3) Identify terms and concepts peculiar to information systems; (4) Understand information technology cost allocations; (5) Define and identify information systems general internal controls; (6) Define and identify information systems application controls; (7) Identify appropriate CAATs applications.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

All auditors (including Audit Managers)

## Retrieving and Analyzing Electronic Data Using SAS

**Course No:** 5651

**Type:** Live

**Level:** Advanced

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to apply the techniques to retrieve and analyze electronic contractor data using SAS for Windows.

Upon completion of this course, you will be able to: (1) Use and create a record layout of data stored in an electronic file; (2) Use an editor to view, identify, and verify field/data storage formats within an electronic file; (3) Use SAS to read data stored in a variety of data formats; (4) Use SAS to summarize numeric data contained in files; (5) Use SAS to select specific types of transactions; (6) Use SAS to print reports; (7) Use SAS to perform data/time calculations, such as aging assets per CAS 409; (8) Use SAS to create new output/external data files and for use with E-Z-Quant; (9) Use SAS to sort data; (10) Use SAS to read data stored in multiple files and match-merge selected transactions into one combined file; (11) Use SAS to compare files to determine when transactions are missing or data have been changed.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

(1) Have a scheduled audit planned within six months after completing this course that will use electronic files and have access to these electronic files. (2) Be able to operate a PC and use Windows Explorer.

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

GS-9 and above auditors



## Retrieving & Analyzing Electronic Data Using FOCUS

**Course No:** 5652

**Type:** Live

**Level:** Advanced

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to apply techniques to retrieve and analyze electronic contractor data using FOCUS for Windows.

Upon completion of this course, you will be able to: (1) Use and create a record layout of data stored in an electronic file; (2) Use an editor to view, identify, and verify various field/data storage formats within an electronic file; (3) Use FOCUS to read data stored in a variety of data formats; (4) Use FOCUS to summarize numeric data contained in files; (5) Use FOCUS to select specific types of transactions; (6) Use FOCUS to print reports; (7) Use FOCUS to perform date/time calculations, such as aging assets per CAS 409; (8) Use FOCUS to create new output/external data files and for use with E-Z-Quant; (9) Use FOCUS to sort data; (10) Use FOCUS to read data stored in multiple files and match-merge selected transactions into one combined file; (11) Use FOCUS to compare files to determine when transactions are missing or data have been changed.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

(1) Have an audit scheduled within six months after completing this course that will use electronic files and have access to these electronic files. (2) Be able to operate a PC and use Windows Explorer.

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

Auditors GS-9 and above

## Computer Assisted Audit Techniques

**Course No:** 5653

**Type:** Live

**Level:** Intermediate

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to apply various computer assisted audit techniques to more effectively perform audits.

Upon completion of this course, you will be able to: (1) Select and use various file formats; (2) Use text file editors; (3) Import and export other file types; (4) Use scanners more effectively; (5) Use advanced Excel, Word, and Outlook techniques; (6) Compare/contrast SAS to other computer assisted audit tools; (7) Use basic Access to import and query contractor provided files; (8) Customize the audit program steps in APPS, and use the features of the latest APPS toolbar.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

A basic knowledge of a Windows operating system, Windows Explorer, and the Microsoft Office applications

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Accounting and Auditing

34.0

**Eligibility:**

All auditors at locations with access to contractor data in electronic format

## Effective Report Writing -- The Audit Process

**Course No:** 6115

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to write quality audit reports and explain the audit process by which they are generated. This course examines the audit process and then relates the audit report to this process. The audit process includes communication (writing techniques), planning (audit program), working papers (conclusion/note), the audit report (purpose, attributes), and follow-up.

Upon completion of this course, you will be able to: (1) Describe the relationship of the audit process to the audit report; (2) Apply DCAA preferred writing techniques to explanatory notes; (3) Analyze audit requests and tailor audit programs; (4) Critique working papers for compliance with GAGAS and Agency policy; (5) List the mandatory sections of audit reports; (6) Explain follow-up procedures on audit reports.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

20.0

Accounting and Auditing

14.0

Personal Development

34.0

**Eligibility:**

All auditors

## Auditor Interview and Interpersonal Reactions

**Course No:** 6220

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to improve your ability to communicate with contractor, procurement, and DCAA personnel.

Upon completion of this course, you will be able to: (1) Develop a model of communication and discuss the various components; (2) Describe effective listening guidelines and barriers; (3) List the four communication styles and discuss the characteristics of each style; (4) Identify a systematic approach to effective communication; (5) Recognize the difference between positive and negative manipulation; (6) Identify your individual level of behavior; (7) Explain and use the "cone system" of questioning; (8) Identify five styles for managing conflict and develop a personal conflict management profile; (9) Discuss the importance of non-verbal behavior and identify non-verbal channels of communication; (10) Describe the purpose and process of constructive confrontation; (11) Identify negotiation techniques and common mistakes made in negotiations; (12) Demonstrate understanding of course concepts through role-play.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Personal Development

34.0

**Eligibility:**

All auditors

## Oral Presentation Workshop

**Course No:** 6240

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to provide effective, informative, and persuasive presentations to contracting officers, contractor personnel, and auditors on a variety of complex audit matters.

Upon completion of this course, you will be able to: (1) Present informative and persuasive presentations; (2) Describe to your audience the assertions in your audit reports; (3) Use effective visual aids; (4) Employ bridging techniques when answering tough discussion questions; (5) Use techniques to decrease stage fright; (6) Explain and apply professional nonverbal modes of communication.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Personal Development

34.0

**Eligibility:**

All employees who make presentations

## Instructor Workshop

**Course No:** 6510

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/  
Objectives:**

You will learn to present participatory instructional lessons. Course content is applicable to a wide range of instructional settings including one-on-one instruction, staff conferences, and other formal classroom situations. This course covers adult learning principles, participation techniques, and presentation skills. Participants are involved in a number of activities including instructing three lessons.

Upon completion of this course, you will be able to: (1) Write and edit instructional objectives on a work-related topic; (2) Select an appropriate instructional method consistent with the lesson objective and adult learning principles; (3) Conduct a participatory lesson in which effective questions are asked, appropriate visual aids are used, and checks for attainment of objectives are planned.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

34.0

Personal Development

34.0

**Eligibility:**

All employees who make presentations

## DDI Leadership Skills

**Course No:** 8414

**Type:** Live

**Level:** Basic

**Duty Hours:** 40

**Description/ Objectives:** You will learn to: (1) Enhance communication to build commitment; (2) Identify performance expectations and encourage involvement; (3) Coaching individuals and teams toward achieving successful results; (4) Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits; (5) Use reinforcement to motivate others to continually improve; (6) Achieve a trusting work organization; (7) Use a decision guide to solve problems and make decisions.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	34.0	Personal Development
	34.0	

**Eligibility:** All GS-13 and above supervisors and managers

## DCAA Personnel Management Policy

**Course No:** 8562  
**Type:** Live  
**Level:** Intermediate

**Duty Hours:** 40

**Description/  
Objectives:**

All new GS-13 and above supervisors must complete this course. The Agency recommends that new supervisors attend within three months of promotion.

You will learn to apply critical DCAA personnel procedures that are essential to the success of a DCAA supervisor.

Upon completion, you will be able to: (1) Explain the relationship of merit system principles to the prohibited personnel practices; (2) Describe a supervisor's probationary period responsibilities; (3) Identify the criteria for a termination decision; (4) Define the supervisor's merit promotion program responsibilities; (5) Identify the supervisor's leave program responsibilities; (6) Apply the DCAA Performance Management System principles and objectives; (7) Apply timely and appropriate recognition of employee accomplishments; (8) Promote the employee suggestion program; (9) Establish and monitor a Performance Improvement Plan; (10) Recognize and react to employee discipline situations; (11) Describe the supervisor's role in the grievance process; (12) Identify the supervisor's employee records responsibilities; (13) Explain when collective bargaining agreements supercede DCAAM 1400.1; (14) Apply procedures to accomplish employee training and construct training plans; (15) List the components of the EEO Program; (16) Identify an approach to effectively manage a diverse workforce; (17) Describe the supervisor's sexual harassment prevention, reasonable accommodation requests, and discrimination complaint; (18) Explain DCAA's drug testing program; (19) Use the Employee Assistance Program; (22) Use DCAA's emergency procedures and guidelines.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	34.0	Management
	34.0	

**Eligibility:** GS-13 and above supervisors (newly promoted or experienced)



## Administration & Mgmt. of Audits for Supervisors

**Course No:** 8564  
**Type:** Live  
**Level:** Intermediate

**Duty Hours:** 40

**Description/ Objectives:** You will learn proper administration and management techniques for the entire audit cycle.

Upon completion of this course, you will be able to: (1) Prepare a program plan; (2) Prepare and manage an operating plan; (3) Prepare reimbursable billings; (4) Use DMIS to setup an assignment · Review risk assessments and incorporate the results into the program plan; (5) Document supervisory review including initial and interim guidance and final review comments; (6) Use DMIS to disposition assignments including incurred cost and forward pricing; (7) Calculate audit statistics for incurred cost and forward pricing (i.e., questioned cost, dollars, examined, ADV, net savings, etc.); (8) Describe the PNM follow-up process; (9) Identify critical Cognos reports available for managing the life cycle of audits.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	34.0	Management
	34.0	

**Eligibility:** All audit supervisors and managers

## Seminars

DCAA seminars are one- and two-day instructor-led classes that focus on a single topic. DCAI conducts seminars at various on-site locations throughout the United States. DCAI schedules seminars and seminar sites based upon the number and location of registered DCAA personnel. For additional information, consult TRAIN on DCAI's Intranet site.

### Seminar Index

*(Click course to jump to a description.)*

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- [No. S1100, GAGAS/MAARS/FAR Part 31](#)
- [No. S1120, Contract Audit Cycle](#)
- [No. S1127, Forward Pricing Rates](#)
- [No. S1133, Mandatory Annual Audit Requirements \(MAARs\)](#)
- [No. S1502, CAS Cost Impact Proposals](#)
- [No. S2100, Floorchecks](#)
- [No. S4100, Statistical Sampling Refresher](#)
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- [No. S4121, Concurrent Auditing Techniques](#)
- [No. S5622, Audit & Security of Oracle Client/Server Databases](#)
- [No. S5623, Audit & Security of UNIX Operating Systems](#)
- [No. S5706, COGNOS/Impromptu Reports](#)
- [No. S6000, Conflict Resolution Techniques](#)
- [No. S6001, Building Trust/Valuing Differences](#)
- [No. S6100, Writing Techniques](#)

## GAGAS/MAARS/FAR Part 31

**Course No:** S1100

**Type:** Live

**Level:** Basic

**Description/  
Objectives:**

You will learn how to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), to plan for completion of Mandatory Annual Audit Requirements (MAARs), and to recognize the allowability, allocability and reasonableness of costs per FAR Part 31. This seminar is designed to provide you with an understanding of the basic regulations and guidance that dictate much of the way we perform audits.

Upon completion of this course, you will be able to: (1) Recognize that compliance with Generally Accepted Government Auditing Standards (GAGAS) is an inherent part of a DCAA auditor's responsibilities; (2) Explain how the Contract Audit Manual (CAM) guidance incorporates GAGAS; (3) Perform Mandatory Annual Audit Requirements (MAARs) and identify the purpose of each MAAR; (4) List considerations in MAARs management, including multi-year auditing; (5) Determine if the contractors' costs are allowable, allocable, and reasonable; (6) Identify requirements for accounting for expressly unallowable costs, the requirements for certifying incurred cost claims, and the application of DFARS and FAR penalty clauses.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

15.0

Accounting and Auditing

15.0

**Eligibility:**

All auditors

## Contract Audit Cycle

**Course No:** S1120

**Type:** Live

**Level:** Basic

**Description/  
Objectives:** You will learn the administrative and audit requirements that must be performed throughout a contract's life cycle.

Upon completion of this course, you will be able to: (1) Identify the life cycle for various contract types; (2) List the basics of how a contract is awarded; (3) Describe the various contract types; (4) Describe how a contract is billed; (5) List the audit functions that are performed throughout the life of various contract types; (6) Describe how a contract is closed out.

**Prerequisite  
Courses:** None

**Other  
Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** All auditors

## Forward Pricing Rates

**Course No:** S1127

**Type:** Live

**Level:** Basic

**Description/ Objectives:** You will learn to plan, perform and report on audits of forward pricing rates.

Upon completion of this course you will be able to: (1) Identify the benefits of FPRAs; (2) Properly plan and perform risk assessment for forward pricing rate audits; (3) Audit indirect pools and bases; (4) Recognize the audit criteria for cost of money submissions; (5) Appropriately report audit results; (6) Identify the objectives of DCAA's Rapid Rates Initiative.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** All auditors

## Mandatory Annual Audit Requirements (MAARs)

**Course No:** S1133

**Type:** Live

**Level:** Basic

**Description/  
Objectives:** You will learn the purpose of each MAAR, and the proper audit techniques to perform and successfully complete each MAAR.

Upon completion of this course, you will be able to: (1) Classify each MAAR into appropriate groupings; (2) Describe the process for documenting completion of MAARs; (3) Differentiate between MAARs at major and non-major contractors; (4) Determine appropriate MAARs in concurrent and multi-year audits; (5) List the audit steps necessary to satisfy each MAAR.

**Prerequisite  
Courses:** None

**Other  
Prerequisites:** None

<b>CPE:</b>	<u><b>CPE Hours</b></u>	<u><b>Field of Study</b></u>
	15.0	Accounting and Auditing
	<u>15.0</u>	

**Eligibility:** All auditors planning to perform an incurred cost audit within 12 months of course completion

## eAPPS Auditor Seminar

**Course No:** S1266

**Type:** Live

**Level:** Basic

**Description/ Objectives:** Utilization of the DCAA Management Information System (DMIS) and the associated enhanced Audit Planning and Performance System (eAPPS) to establish and manage audit working paper packages on the DCAA network.

Upon completion of this course, the student will be able to: (1) Use DMIS and eAPPS function to generate working paper templates and audit guidance; (2) Use Share Point server to control audit working paper folder; (3) Use eAPPS and other electronic tools to document audit effort, produce and manage electronic audit working papers; (4) Use eAPPS and Share point server to collaborate with peer auditors, supervisory auditors and other DCAA FAO staff to issue audit report or memo and properly disposition electronic working paper files to working storage and archive storage.

**Prerequisite Courses:** None

**Other Prerequisites:**

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	6.0	Accounting and Auditing
	6.0	

**Eligibility:** All audit staff (auditor, Technical Specialist and management staff) that perform, supervise, or manage audits.

## eAPPS Coordinator Seminar

**Course No:** S1268

**Type:** Live

**Level:** Basic

**Description/ Objectives:** Utilization of the DCAA Management Information System (DMIS) and the associated enhanced Audit Planning and Performance System (eAPPS) to establish and manage audit working paper packages on the DCAA network.

**Prerequisite Courses:** None

**Other Prerequisites:**

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
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	2.0	Management
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	2.0	
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**Eligibility:** Audit staff who will be setting up and controlling audit eAPPS working paper packages (eAPPS coordinators - supervisory auditors, Branch Managers, and administrative staff).



## CAS Cost Impact Proposals

**Course No:** S1502  
**Type:** Live  
**Level:** Intermediate

**Description/ Objectives:** You will learn how to evaluate CAS cost impact proposals. This seminar provides an in-depth look at the requirements pertaining to the audit of cost impact proposals.

Upon completion of this course, you will be able to: (1) Understand the CAS criteria for accounting changes and cost impact proposals; (2) Recognize a cost accounting practice and what constitutes a change in cost accounting practice; (3) Decide which method of computing a cost impact proposal is appropriate in a given circumstance; (4) Understand the influence various contract types have on the calculation of cost impact proposals; (5) Convince a Contracting Officer of the validity of your calculations of cost impact; (6) Determine possible courses of action to take if a contractor fails to provide required cost impact proposals; (7) Assess the materiality of a contractor's estimated general dollar magnitude impact

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** All auditors

## Floorchecks

**Course No:** S2100

**Type:** Live

**Level:** Basic

**Description/ Objectives:** You will learn effective and efficient methods of conducting labor floorchecks. This seminar focuses on current guidance pertaining to the accomplishment of labor floorchecks.

Upon completion of this course, you will be able to: (1) Understand DCAA's policies and procedures for performing labor floorchecks; (2) Assess labor-related internal controls, including contractor awareness and ethics training programs; (3) Select locations for performing floorchecks; (4) Understand the steps to take if an employee selected for inclusion in a floorcheck is absent; (5) Reconcile floorcheck observations with the accounting distribution of labor charges; (6) Perform the proper analysis to determine if an assist audit should be requested.

**Prerequisite Courses:** None

**Other Prerequisites:** None

CPE:	<u>CPE Hours</u>	<u>Field of Study</u>
	7.0	Accounting and Auditing
	<u>7.0</u>	

**Eligibility:** All auditors

## Statistical Sampling Refresher

**Course No:** S4100  
**Type:** Live  
**Level:** Intermediate

**Description/ Objectives:** You will learn the knowledge and skills necessary to supervise, perform, and/or support statistical sampling in the contract audit environment. This seminar will refresh the knowledge and skills learned in prior statistical sampling courses. It incorporates the Windows-based version of EZ-Quant.

Upon completion of this course, you will be able to: (1) Define and explain basic statistical sampling terminology; (2) Evaluate sample results; (3) Differentiate between variable and attribute sampling; (4) Determine when statistical sampling should be used and what method to use; (5) Identify important considerations in sampling plan development; (6) Stratify your sample; (7) Use and understand current EZ-Quant statistical programs; (8) Convert a Microsoft Excel spreadsheet to a format readable by EZ-Quant; (9) Understand and use the Windows-based EZ-Quant program.

Prerequisite Courses:	Course ID	Course Title
	4120	Statistical Sampling

**Other Prerequisites:** None

CPE:	CPE Hours	Field of Study
	15.0	Accounting and Auditing
	15.0	

**Eligibility:** GS-11 and above auditors who have not completed 4120, Statistical Sampling, or 4035, Quantitative Methods Refresher, within the 24 months prior to attendance

## Regression Analysis Refresher

**Course No:** S4101  
**Type:** Live  
**Level:** Intermediate

**Description/ Objectives:** You will learn regression analysis techniques and their application to various audit situations. This seminar will refresh the knowledge and skills learned in prior regression analysis courses. It incorporates the Windows-based version of EZ-Quant.

Upon completion of this course, you will be able to: (1) Explain the underlying theory and basic concepts of regression analysis; (2) Describe the differences between simple linear regression and multiple linear regression; (3) Apply simple and multiple linear regression analysis techniques to audit situations; (4) Evaluate the results of simple and multiple linear regression applications for acceptability; (5) Identify common and potential problems when applying regression analysis techniques; (6) Use and understand the EZ-Quant regression analysis program; (7) Explain how regression analysis graphs should be incorporated into audit reports.

Prerequisite Courses:	Course ID	Course Title
	4230	Graphic, Computational, & Improvement Curve Anal.

**Other Prerequisites:** None

CPE:	CPE Hours	Field of Study
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** GS-11 and above auditors who have not completed 4230, Graphics, Computational, and Improvement Curve Analysis, or 4035, Quantitative Methods Refresher, within 24 months prior to attendance

## Concurrent Auditing Techniques

**Course No:** S4121  
**Type:** Live  
**Level:** Intermediate

**Description/ Objectives:** You will learn the steps involved in determining whether concurrent audit techniques are appropriate and how to utilize statistical sampling in your audit of costs.

Upon completion of this course, you will be able to: (1) Identify contractor internal control points necessary for concurrent auditing; (2) Assess the adequacy of internal controls necessary for concurrent auditing; (3) Develop a sampling plan in concurrent auditing environment; (4) Determine appropriate sample size by period using EZ-Quant; (5) Evaluate the result of the sample using EZ-Quant.

<b>Prerequisite Courses:</b>	<b>Course ID</b>	<b>Course Title</b>
	4120	Statistical Sampling

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Accounting and Auditing
	7.0	

**Eligibility:** Auditors planning to perform a concurrent audit within 12 months of course completion

## Audit & Security of Oracle Client/Server Databases

**Course No:** S5622  
**Type:** Live  
**Level:** Advanced

**Description/ Objectives:** You will learn to perform Information Technology related audits involving an Oracle database including risks and how these risks affect access and security. The components of an adequate Oracle database security policy along with the terms and concepts you will need to audit and understand an Oracle database are also addressed. Ultimately you will learn how to assess the risk associated with selected audit areas in order to determine the security of your Oracle environment and database and how to apply various recommended audit approaches.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	15.0	Accounting and Auditing
	15.0	

**Eligibility:** IT and ICAPS Technical Specialists and GS-12 auditors with a demonstrated need

## Audit and Security of UNIX Operating Systems

**Course No:** S5623  
**Type:** Live  
**Level:** Advanced

**Description/ Objectives:** You will learn to perform Information Technology related audits involving an UNIX operating system including risks and how these risks affect access and security. The components of an adequate UNIX operating system security policy along with the terms and concepts you will need to audit and understand UNIX are also addressed. Ultimately you will learn how to assess the risk associated with selected audit areas in order to determine the security of your UNIX environment and how to apply various recommended audit approaches.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	15.0	Accounting and Auditing
	15.0	

**Eligibility:** IT and ICAPS Technical Specialists and GS-12 auditors with a demonstrated need

## COGNOS/Impromptu Reports

**Course No:** S5706  
**Type:** Live  
**Level:** Advanced

**Description/ Objectives:** You will learn how to select and generate DMIS reports essential to effectively manage audits.

Upon completion of this course, you will be able to: (1) Recognize DMIS reports necessary for managing an audit team; (2) Write queries to generate special reports; (3) Generate standard DMIS reports necessary for Supervision of an audit team.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	15.0	Management
	15.0	

**Eligibility:** All GS-13 and above auditors and GS-12 auditors with a demonstrated need



## Conflict Resolution Techniques

**Course No:** S6000

**Type:** Live

**Level:** Basic

**Description/ Objectives:** You will learn how to deal with conflict in a constructive manner. This seminar was designed to provide you with a better understanding of conflict.

Upon completion of this course you will be able to: (1) Be more successful at fact-finding and/or exit conferences (2) Recognize that conflict, when dealt with appropriately, is a positive force (3) Determine your preferred conflict management style (4) Identify the five conflict management styles and the advantages and pitfalls of each (5) Decide which conflict management style is most effective in various situations (6) Practice the effective use of various conflict management styles (7) Identify the preferred conflict management style of people you deal with routinely (8) Improve your relationship with people you deal with routinely.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Personal Development
	7.0	

**Eligibility:** All employees

## Building Trust/Valuing Differences

**Course No:** S6001

**Type:** Live

**Level:** Basic

**Description/ Objectives:** You will learn to highlight the positive impact of differences and the value of building trust among team members.

Upon completion of this course, you will be able to: (1) Understand and recognize the value of basic human differences; (2) Recognize the synergistic effect possible when people with diverse skills, motivations, and values work together; (3) Utilize a method to assess personal skills, abilities, and motivations; (4) Use five techniques to build trust with others in the workplace; (5) Recognize five "trust traps" to avoid; (6) Create an action plan to strengthen trust with internal partners.

**Prerequisite Courses:** None

**Other Prerequisites:** None

<b>CPE:</b>	<b>CPE Hours</b>	<b>Field of Study</b>
	7.0	Personal Development
	7.0	

**Eligibility:** All employees

## Writing Techniques

**Course No:** S6100

**Type:** Live

**Level:** Basic

**Description/  
Objectives:**

You will learn basic writing techniques needed to enhance written communication skills.

Upon completion of this course, you will be able to: (1) Identify and apply fundamental writing techniques; (2) Recognize the characteristics of passive voice; (3) Turn passive voice into active voice; (4) Discover and implement steps to improve your writing skills; (5) Apply DCAA preferred writing techniques to audit reports; (6) Incorporate "tips" to improve the readability of your written communications; (7) Simplify your writing style.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:**

None

**CPE:**

**CPE Hours**

**Field of Study**

7.0

Personal Development

7.0

**Eligibility:**

All employees

## Technical Specialist Workshops

DCAA technical specialist workshops are designed for DCAA FAO technical specialists and regional staff. Workshop topics change each year to reflect revisions in law, regulations, guidance, and actual audit experience and practices. However, DCAA does not plan to offer each workshop each year. DCAA regions will schedule and conduct workshops based on the demand.

Below is a listing of potential FY 2003 workshops. The catalog does not include descriptions of the workshops at this time. Descriptions will be incorporated upon finalization of the actual workshop schedule. For additional information, consult DCAI's Intranet site or contact DCAI.

*ICS = Internal Control System*

### Technical Specialist Workshop Index

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No. TS1136-03, Incurred Cost – Cost Principles  
No. TS1137-03, Incurred Cost – Audit Process  
No. TS1160-03, Financial Capability  
No. TS1301-03, ICS – Control Environment and Overall  
Accounting Controls  
No. TS1302-03, ICS – Billing Systems  
No. TS1303-03, ICS – Estimating Systems  
No. TS1304-03, ICS – Indirect and Other Direct Cost System  
No. TS1305-03, ICS – Labor Accounting System  
No. TS1306-03, ICS – Material Management and  
Accounting System  
No. TS1307-03, ICS – Purchasing System  
No. TS1308-03, ICS – Compensation System  
No. TS1581-03, Cost Accounting Practice Changes  
No. TS1582-03, CAS Cost Impact Issues  
No. TS1583-03, Pension and Post Retirement Benefits (PRB)  
No. TS2251-03, Advanced OMB Circular A-133  
No. TS2312-03, Defective Pricing  
No. TS2411-03, Claims and Terminations  
No. TS3121-03, Enterprise Resource Planning (ERP)  
No. TS3301-03, MOCAS Brownout  
No. TS3302-03, Auditor Assistance to DFAS  
No. TS5671-03, Information Technology

## Non-DCAA Courses

DCAI coordinates with other government and non-government agencies for training not generally available to the DCAA regions and/or that must be centrally managed. This includes training at government facilities that use "shared facility agreements" such as the Office of Personnel Management.

Most non-DCAA supervisory, managerial, and executive level education and training courses are coordinated by DCAI. This includes OPM Management Development Centers, OPM Federal Executive Institute and the Director's Fellowship Program in Management. Training courses offered by the Defense Acquisition University (DAU) are also coordinated by DCAI for registration. Local training courses offered by non-DCAI activities, such as the Graduate School, USDA, are not centrally managed by DCAI.

Following is the current list of non-DCAA courses recommended by DCAI. This list is not all inclusive of sponsors or courses. DCAA employees should consult DCAI's Intranet site or contact [DCAI](#) directly for additional information. All others should contact the training sponsor directly.

Training Sponsor	Recommended Courses
Brookings Institution 800.925.5730 <a href="http://www.brook.edu">www.brook.edu</a>	Emerging Issues in Public Management Executive Leadership in a Changing Environment Benchmarking Innovative Practices in American Business
OPM Management Development Centers 304.870.8008 <a href="http://www.leadership.opm.gov">www.leadership.opm.gov</a>	Seminar For New Managers Executive Development Seminar: Leading Change Management Development Seminar
Central Michigan University/ Defense Contract Audit Institute 901.325.6109 DCAA-DCAI@dcaa.mil	Director's Fellowship Program in Management
Graduate School, USDA 888.744.4723 <a href="http://www.grad.usda.gov">www.grad.usda.gov</a>	Introduction to Supervision
Defense Acquisition University 888.284.4906 <a href="http://www.dau.mil">www.dau.mil</a>	DoD Cost Accounting Standards Workshop
OPM Federal Executive Institute 804.980.6200 <a href="http://www.leadership.opm.gov">www.leadership.opm.gov</a>	Leadership for A Democratic Society